

CERTANX

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American Stock Exchange 86 Trinity Place New York, New York 10006-1872

October 4, 2007

Ms. Cecile Peters Chief, IT Services Division of Corporate Finance Securities and Exchange Commission 100 F Street, NE Washington, D.C. 20549 PROCESSED

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Dear Ms. Peters:

This is to certify that on October 4, 2007 the American Stock Exchange LLC (the "Exchange") received from iShares Trust (the "Registrant") a copy of the Registrant's application on Form 8-A for the registration of the following security:

iShares S&P California Municipal Bond Fund

iShares S&P New York Municipal Bond Fund

We further certify that the above described securities have been approved by the Exchange for listing and registration. We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

Bryan Fischer

Managing Director

Listing Qualifications Department

cc: Herbert Scholl

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END